



GREATER DAYTON PREMIER MANAGEMENT

Request for Proposal

RFP # 23-02

ACCOUNTING AND CONSULTING SERVICES

Issue Date	April 13, 2023
Questions from Contractors Due	April 27 @ 5:00 PM
Responses from GDPM to Be Posted By	May 2 @ 5:00 PM
Proposals Due	May 12 @ 5:00 PM ebid@dmha.org ; housingdevelopment@dmha.org
Anticipated Award Announcement	May 19

Pre-Proposal Meeting: there is no scheduled pre-proposal meeting

Bid-Opening: There is not be a scheduled public bid opening. On or near the Anticipated Award Announcement date, GDPM will post the award announcement on it's website at the following link:

<https://www.gdpm.org/development-construction/construction-opportunities/>

How to Submit Bids:

PROPOSALS MUST BE SUBMITTED ELECTRONICALLY TO:

ebid@dmha.org and housingdevelopment@dmha.org

THE SUBJECT LINE MUST STATE: **RFP 23-02 ACCOUNTING AND CONSULTING SERVICES**

PLEASE REFER TO THE ENCLOSED INSTRUCTIONS FOR THE PROPOSAL PACKET FORMAT.

Questions about this Bid Shall be Submitted Electronically to: housingdevelopment@dmha.org and CC'd to ebid@dmha.org

Greater Dayton Premier Management reserves the right to reject any or all proposals, or waive any informality in the bidding. No proposals shall be withdrawn for a period of one hundred twenty (120) days of submission.

All awardees shall be required to meet Affirmative Action requirements and Equal Opportunity requirements and must insure that all employees and applicants for employment are not discriminated against because of race, color, religion, national origin, disability, age, ancestry, creed, or military status.



Greater Dayton Premier Management

RFP 23-02

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*These items must be included in the **RFP Submission Packet***

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All Attachments must be included in the RFP Submission



Greater Dayton Premier Management

Enhancing Neighborhoods • Strengthening Communities • Changing Lives

RFP 23-02

ACCOUNTING AND CONSULTING SERVICES

Dayton Metropolitan Housing Authority dba Greater Dayton Premier Management (“GDPM” or the “Authority”) is an Ohio political subdivision, public housing authority in Montgomery County, Ohio. GDPM, along with its instrumentality entities (Entities), is soliciting proposals from qualified and insured Certified Public Accounting firms (hereinafter referred to as “Respondent” or Consultant”) with experience providing complex accounting services, construction bookkeeping and consulting services for limited partnerships that own low-income housing tax credit developments, their non-profit managing general partners, limited liability companies and parent companies. Throughout this RFP, references to GDPM should be interpreted to also include the Entities on behalf of which GDPM is also seeking proposals.

GDPM may award more than one contract pursuant to this RFP. Respondents may respond to this Request for Proposals (“RFP”) individually or as part of a team. The term of the contract with the selected certified public accounting firm (the CPA Firm) will be for three-years with two one-year options to extend for a total contract period of up to five (5) years.

Overview and Intention of RFP

GDPM is implementing a Redevelopment Plan which includes repositioning its entire public housing portfolio. GDPM received approval from the U.S. Department of Housing and Urban Development (HUD) to convert 2,600+ housing units from the public housing program to the Project Based Voucher (“PBV”) Program utilizing HUD’s Rental Assistance Demonstration Program (“RAD”). GDPM is utilizing several conversion strategies with RAD as the primary tool for repositioning.

Various housing development financing tools are being used to fund each conversion, including but not limited to the 9% Low Income Housing Tax Credit (LIHTC), 4% LIHTC with tax exempt bonds (GDPM as the issuer), HOME Investment Partnership Funds, National Housing Trust Funds, Ohio Housing Trust Funds, Federal Home Loan Bank, along with private debt. GDPM is in need of services to maintain and create systems to properly account for construction draws from various financial sources and improve accuracy and efficiencies. Services are needed in order to remain in compliance with various funding sources, particularly, LIHTC, tax exempt bonds, and other federal soft funds. Additional services are needed to accurately account for debt issuance, outstanding loans and creation of an ongoing debt schedule to utilize for future underwriting.

I. SCOPE OF WORK:

In general, the Consultant shall provide advice and technical assistance on complex accounting and financial reporting matters. Consultant shall provide review and recommendations for improvement of current accounting practices, particularly related to LIHTC, tax exempt bond and RAD matters.

The scope includes but may not be limited to the following:

Accounting:

- Work with staff to provide an internal control system to ensure the safeguarding of GDPM assets
- Break out any prerecorded activity to proper entities
- Ensure that the Authority's accounts are properly set up
- Construction bookkeeping (prepare draw request, maintain files)
- Reconcile hard and soft costs budget and expenses for large projects
- Update the agency's fixed assets and depreciation schedules (including addition and deletion)
- Create debt schedule
- Record the sales or transfer of assets
- Assist staff in the completion of the fiscal closing for LIHTC and other RAD projects
- Report balances in conformity with guidance in HUD Accounting Brief #22
- Assist with preparation board reports or other financial statements as requested

Consulting:

- Assist GDPM with required documents for training
 - Make recommendations as to the management of the Authority's accounts and accounting practices
 - Provide technical accounting assistance to GDPM departments and subsidiaries as requested
 - Assist GDPM departments with issues as they pertain to Federal, State and/or Local compliance
 - Assist GDPM staff with financial analysis with regards to the implementation of it's Redevelopment Plan
-
- Knowledge of Yardi Software a Plus.
 - Any other accounting services as needed

- II. **Submission Requirements:** To be considered, Proposer's bid packet must be fully completed. Please read all the Instructions carefully and contact GDPM if you have any questions.

To provide objective criteria that can be used in determining Respondents' abilities, please address the following items in the same order as presented below.

Submissions must clearly address all of the requirements outlined in this Section. The Respondent may include any other general information that the Respondent believes is appropriate to assist the Authority in its evaluation. Such information should be included as an attachment to the Proposal.

A complete proposal packet will contain the following items:

- a. ***Statement of Qualifications:***
 - i. Provide an organized, narrative overview and history describing the Respondent's experience and expertise in providing a similar scope of work as detail in Section I (Scope of Work). Provide sufficient detail to demonstrate the Respondent's qualifications related to each proposed work item.

Any experience with public agency clients of similar size and scope should be highlighted. A listing of proposed personnel, including personal experiences and resumes for primes and subcontractors/consultants.
 - ii. Proof of licenses and credentials, as applicable
 - iii. Briefly describe experience with Yardi systems, if applicable
 - iv. A list of at least three professional references, including contact information.
- b. ***Statement of Strategy:*** Provide a statement and/or clear outline regarding the approach and process of initiating and completing the work.
- c. ***Fee Proposal:*** Provide hourly rates for all staff and/or sub-consultants proposed to participate in the work, including administrative fees and any additional chargeable expenses.
- d. ***Request for Proposal Contractor Information Form-*** In addition to basic information, this form also contains GDPM's General Terms and Conditions.
- e. ***Non-Collusive Affidavit & Full Disclosure***
- f. ***Section 3 Documents***
- g. ***W-9***

Only email submissions will be accepted. The email shall be addressed to ebid@dmha.org and housingdevelopment@dmha.org . The subject line of the email shall state the Proposer's name and include the words "**RFP 23-02 Accounting and Consulting Services**" No late submittals will be accepted. GDPM's forms are pdf fillable and electronic signatures are accepted.

III. Selection Criteria

GDPM intends to have a selection committee of at least three to evaluate proposals. Proposals will be evaluated using the following criteria:

No.	Evaluation Criteria	Value
1	Professional and Technical Qualifications and Experience Respondents' depth and breadth of experience in providing consulting services comparable	40
3	Strategy and Approach: Strength of Respondent's approach and process for engaging in the work described	30
4	Fee Proposal- Please provide a fee proposal with job titles and applicable hourly rates or basic rates for service for the typical services provided.	20
5	Presentation, completeness, organization, and conformance to the RFP content and format requirements.	5
6	Experience with Yardi	5
	Total	100

IV. Davis Bacon/Prevailing Wages:

Prevailing wage requirements of the Davis-Bacon and related Acts (DBRA) apply to laborers and mechanics on federal construction and most federally assisted construction projects in excess of \$2,000. If Davis Bacon applies, the Contractor shall follow all requirements including, but not limited to, submitting required documentation to evidence compliance.

V. Section 3

The Section 3 program requires that recipients of certain HUD financial assistance, to the greatest extent possible, provide training, employment, contracting and other economic opportunities to low- and very low-income persons, especially recipients of government assistance for housing, and to businesses that provide economic opportunities to low- and very low-income persons. GDPM provides preferences to business that are registered as Section 3. For more information on Section 3 or how to register to become a Section 3 business please visit: <https://www.hud.gov/section3> or contact GDPM's Procurement Department at procurement@dmha.org.

VI. GDPM Professional Services General Terms & Conditions:

Please carefully read and review the relevant terms and conditions including, but not limited to, the GDPM insurance requirements, prior to submitting your proposal. GDPM's Professional Services General Terms and Conditions is available for review at <https://www.gdpm.org/development-construction/documents/>.

VII. Additional Information May Be Required:

If you are new to doing business with GDPM or it's been more than five years since you've worked on a GDPM related project, prior to Contract Award GDPM may require additional information including, but not necessarily limited to, references and evidence of capacity to perform. GDPM will request this information only if Contractor is selected for the award. Contractor will then have 72 hours to provide the requested information. If Contractor fails to provide the requested information, the information is inadequate or the information proves disqualifying in GDPM's discretion, GDPM will cancel the award and select the next lowest bidder for the Contract Award.

VIII. Reservation of Rights:

GDPM reserves the right to reject a proposal, if, in its sole discretion, that bidder is determined not to be the best-qualified or to be deficient in experience, technical proficiency or unable to provide qualified manpower to meet the specifications. GDPM reserves the rights to reject any or all proposals, to waive any informality in the RFP process, or to terminate the RFP process at any time, if deemed by GDPM to be in its best interests. GDPM reserves the right not to award a contract pursuant to this RFP. GDPM reserves the right to change, modify, amend, revise or alter any of the instructions, terms, conditions, and/or specifications identified in the RFP documents within any attachment or drawing, or within any addenda issued. All addenda will be posted to GDPM's website at www.gdpm.org.

IX. Questions regarding this Solicitation:

If you have any questions or if you'd like to receive notifications concerning this solicitation, please send a request with your name and email address to housingdevelopment@dmha.org with a courtesy copy to ebid@dmha.org.

Is your Bid Packet Complete?

Are the following items completed, signed and included in your Packet?

- Statement of Qualifications
- Statement of Strategy
- Fee Proposal
- RFP-Contractor Information Form
- Non-Collusive Affidavit & Full Disclosure Form
- Section 3 Documents
- W-9



ATTACHMENT A

REQUEST FOR PROPOSAL
PROFESSIONAL SERVICES

Contractor Information

RFP Name

Solicitation
No.

Prevailing Wage?

Proposal Due Date

Contract Term

Contractor Information

Name of Business:

Primary Contact

Street Address:

Street Address Line 2:

City:

State:

Zip Code:

Contact Number:

E-mail:*

Check at Least one
of the Following:*

Section 3

MBE/WBE

Veteran

None Apply

Are you currently
suspended,
debarred or
otherwise deemed
ineligible for a
federal contract
award?

Check box if
addendum was
reviewed (*don't check if
not applicable*)

Addendum 1

Addendum 2

Addendum 3

Addendum 4

Other

By signing below, Contractor attests that he/she has the legal power, right, and authority to make this Agreement. Contractor agrees that if selected for the Contract Award, Contractor is qualified to perform all work necessary to complete the services as specified in the Contract Documents at Contractor's quoted price. Further, Contractor has reviewed, acknowledges and accepts the provisions within the Contract Documents including, but not limited to, Form HUD 5369-B Instructions to Offerors Non-Construction, the Specifications, Contractor's bid, and the GDPM Professional Services General Terms and Conditions (up to \$250,000). Unless otherwise specified in writing by GDPM on GDPM letterhead and signed by both parties, during the term of the Contract, if any provision within the Contract Documents is in conflict with, or inconsistent with any of the GDPM General Terms and Conditions, the GDPM General Terms and Conditions shall prevail. Terms that conflict with and/or are inconsistent with the GDPM General Terms and Conditions are hereby revoked, rejected and void, even if the contract documents containing such terms are executed after the GDPM General Terms and Conditions, this includes, but is not limited to indemnification, warranty, payment, order of precedence, and integration provisions. By signing signing below, Contractor acknowledges that GDPM reserves it right to reject any and/or all bid or to cancel the solicitation at any time and for any reason(s). The total Contract Award shall not exceed \$250,000 during the entire Contract Term. Contractor's proposal shall be valid for at least 90 days subsequent to the bid opening date. GDPM Contract Documents are available at <https://www.gdpm.org/development-construction/documents/>.

Contractor Signature of Acceptance

Date

Acceptance of Proposal:

GDPM accepts your proposal and the Master Agreement containing the solicitation, General Terms and Conditions, and cost catalog are hereby in effect.

GDPM Signature of Acceptance

Date

ATTACHMENT B

Non-Collusive Affidavit and Full Disclosure Statement

Non-Collusive Affidavit: The undersigned party hereby certifies that this proposal/bid is genuine and not collusive or sham; that said offeror has not colluded, conspired, connived or agreed, directly or indirectly, with any offeror or person to put in a sham bid or to refrain from bidding, and has not in any manner, directly or indirectly, sought by agreement or collusion, or communication, or conference, with any person, to fix the bid price or any other offeror, or to fix any overhead, profit or cost element of said bid price, or of that of any other offeror, or to secure any advantage against the Greater Dayton Premier Management or any person interested in the proposed contract; and that all statements in said proposal or bid are true.

Disclosure: The undersigned certifies that I, nor any member of my immediate family does not now, and has not for the preceding two years, had any interest, whatsoever, whether direct, or indirect, in GDPM or any of its members or officials including but not limited to any interest which yields or has the potential of yielding directly or indirectly a monetary or other material gain or benefit with any employees, officers and commissioners of GDPM and members of their immediate family, or any interest arising from blood or marriage or from close business association, notwithstanding whether any financial interest is involved with any employees, officers and commissioners of GDPM members of their families or employment or services rendered as a member, official or officer of GDPM.

Signature: _____

Signature: _____

Title: _____

(Company Name)



Greater Dayton Premier Management

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Prospective Business Vendor:

Enclosed, you will find a variety of forms regarding Section 3 (Housing & Urban Development Opportunities Act of 1968, as amended). Please complete and attach the Section 3 forms with your bid submission. **Failure to submit the appropriate forms may jeopardize the proposal/bid up to and including the possibility of said proposal/bid being deemed non-responsive**

Anyone claiming to be a Section 3 Business Concern shall be required, as set forth by procedure, to provide evidence of such status. Section 3 Business Concerns claiming Section 3 Preference status must meet that status at the time the bid, quote or proposal is submitted to GDPM.

Section 3 Required Forms:

- 1) Section 3 Assurance of Compliance & Section 3 Clause
- 2) Section 3 Action Plan
- 3) Section 3 Certification for Preference
- 4) Preference Category Acknowledgement S3 Residents

If you need any assistance or help regarding Section 3, feel free to contact us. We look forward to assisting you with Section 3 implementation.

Procurement@dmha.org



Greater Dayton Premier Management Section 3 Assurance of Compliance Form

Training, Employment, and Contracting Opportunities for Section 3 Residents and Section 3 Business Concerns

- A. The project assisted under this contract is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended, 12 U.S.C. 170u. Section 3 requires that to the *greatest extent feasible, newly created opportunities* that are generated by the awarding of this contract be given to:
- Section 3 Workers upon their qualifications. 25% or more of all labor hours worked by all workers employed with PHA financial assistance must be Section 3 workers.
 - 5% or more of all labor hours worked by all workers employed with PHA financial assistance must be Targeted Section 3 workers.
- B. Notwithstanding any other provision of this contract, the applicant shall carry out the provisions of said Section 3 and the regulations issued pursuant thereto by the Secretary set forth in 24 CFR Part 75, and all applicable rules and orders of the Secretary issued thereunder prior to the execution of this contract. The requirements of said regulations include but are not limited to development and implementation of a Section 3 Action Plan/Strategy for utilizing Section 3 Business Concerns; the making of a good faith effort, as defined by the regulation, to provide training, employment and business opportunities required by Section 3; and incorporation of the “Section 3 Clause” specified by Section 75.9 and 75.17 of the regulations in all contracts for work in connection with the project. The applicant and recipient agency, certifies and agrees that it is under no contractual or other disability which would prevent it from complying with these requirements.
- C. Compliance with the provision of Section 3, the regulations set forth in 24 CFR Part 75, and all applicable rules and orders of the Secretary issued thereunder prior to approval by the Government of the application of this contract, shall be a condition of the Federal financial assistance provided to the project, binding upon the applicant, its contractors and subcontractors, its successors, and assigns to the sanctions specified by the contract, and to such sanctions as are specified by 24 CFR Section 75.

Applicant: _____

Signature: _____

Address: _____

Date: _____

Section 3 Clause

All Section 3 covered contracts shall include the following clause (referred to as the "Section 3 Clause"):

- A. The work to be performed under this contract is subject to the requirements of section 3 of the Housing and Urban Development Act of 1968, as amended, [12 U.S.C. 1701u](#) (section 3). The purpose of section 3 is to ensure that employment and other economic opportunities generated by HUD assistance or HUD-assisted projects covered by section 3, shall, to the greatest extent feasible, be directed to low- and very low-income persons, particularly persons who are recipients of HUD assistance for housing.
- B. The parties to this contract agree to comply with HUD's regulations in 24 CFR part 75, which implement section 3. As evidenced by their execution of this contract, the parties to this contract certify that they are under no contractual or other impediment that would prevent them from complying with the part 75 regulations.
- C. The contractor agrees to send to each labor organization or representative of workers with which the contractor has a collective bargaining agreement or other understanding, if any, a notice advising the labor organization or workers' representative of the contractor's commitments under this section 3 clause, and will post copies of the notice in conspicuous places at the work site where both employees and applicants for training and employment positions can see the notice. The notice shall describe the section 3 preference, shall set forth minimum number and job titles subject to hire, availability of apprenticeship and training positions, the qualifications for each; and the name and location of the person(s) taking applications for each of the positions; and the anticipated date the work shall begin.
- D. The contractor agrees to include this section 3 clause in every subcontract subject to compliance with regulations in 24 CFR part 75, and agrees to take appropriate action, as provided in an applicable provision of the subcontract or in this section 3 clause, upon a finding that the subcontractor is in violation of the regulations in 24 CFR part 75. The contractor will not subcontract with any subcontractor where the contractor has notice or knowledge that the subcontractor has been found in violation of the regulations in 24 CFR part 75.
- E. The contractor will certify that any vacant employment positions, including training positions, that are filled (1) after the contractor is selected but before the contract is executed, and (2) with persons other than those to whom the regulations of 24 CFR part 75.9 require employment opportunities to be directed, were not filled to circumvent the contractor's obligations under 24 CFR part 75.9
- F. Noncompliance with HUD's regulations in 24 CFR part 75 may result in sanctions, termination of this contract for default, and debarment or suspension from future HUD assisted contracts.
- G. In the event of a determination by the Executive Director or his/her designee that the Contractor is not in compliance with the section 3 clause or any rule, regulation, or report submission requirements of the GDPM, this contract may be canceled, terminated, or suspended in whole or in part, and the Contractor may be declared ineligible for further GDPM contracts for a period of one to three years.



Contractor Section 3 Action Plan Submission

The Section 3 Action Plan is a requirement for contracting opportunities with GDPM. The Section 3 Action Plan must indicate/describe the proposed strategies for achieving the Section 3 training and/or employment goals, and subcontracting numerical goals, when and if **newly created opportunities** are generated upon awarding of contracts. **Failure to submit the Section 3 Action plan may jeopardize the proposal/bid up to and including the possibility of said proposal/bid being deemed non-responsive.**

Please review the Section 3 Action Plan information attached. **All Sections need to be completed and signed.** This information will help to assist you in formulating your Section 3 Action Plan. You will need to address each question and check the appropriate boxes in regards to how your company will strive to achieve Section 3 Compliance to the “**greatest extent feasible**”.

Please identify individual(s) responsible for planning, implementing and tracking the projects’ Section 3 training, employment and/or contracting goals:

Name(s): _____

Contact Info: _____

Title(s): _____

Section 3 Subcontracting Opportunity Strategies

Please check any and all efforts from the below mentioned categories that your company will utilize to recruit, solicit, encourage, facilitate and contract with Section 3 Business Concerns when new subcontracting opportunities are generated through the awarding of the contract. **Some of the items will be mandatory as denoted with *required*.** Your acknowledgement is still needed, so please check accordingly.

*The Section 3 Action Plan is subject to audit at anytime during the awarding of the contract through the duration of the contract by the Section 3 Compliance Coordinator. **Required***

Commit that when subcontracting occurs, 10% of the total dollar amount subcontracted out by the company and/or by subcontractors will go to Section 3 Business Concerns. **Required**

Contact the GDPM Section 3 Compliance Department regarding all new subcontracting opportunities. **Required**

Provide the GDPM Section 3 Compliance Department with a monthly report listing all subcontracting opportunities. **Required**

Advertise new contracting opportunities in community (sites) and diversity newspapers/websites.

Maintain a file of eligible qualified Section 3 Business Concerns for future contracting opportunities.

Incorporate into contract (after selection of bidders but prior to the execution of contracts), a negotiated provision for a specific amount of work to be contracted with Section 3 Business Concern(s) during the contract.

Sponsor or participate in minority, women, small business expositions and or conferences in the Dayton, Ohio area to network and promote contracting opportunities with Section 3 Business Concerns.

Outreach to business assistance agencies, minority contracting associations, community organizations, to network and promote contracting opportunities with Section 3 Business Concerns.

Contact/Meet with Resident Associations informing them of new contracting opportunities.

Outreach to trade/labor organizations to network and promote contracting opportunities with Section 3 Business Concerns.

Host/Facilitate workshops geared to Section 3 Business concerns on contracting procedures and opportunities.

Other:

Note: You are required to provide opportunities to “the greatest extent feasible” in order to comply with the requirements of Section 3. In the event that you are not able to hire/train and/or contract with Section 3 Residents and/or Section 3 Business Concerns, you will be required to document why you were unable to meet the numerical goals.

Signature: _____

Date: _____



GREATER DAYTON PREMIER MANAGEMENT SECTION 3 CERTIFICATION FOR PREFERENCE

Please note that a contract with Greater Dayton Premier Management is subject to the requirements of Section 3 of the Housing and Urban Development Act of 1968, as amended **AND** to the Section 3 Action Plan submitted with the proposal for this project.

Type of Business: Corporation Partnership Sole Proprietorship Joint Venture LLC MBE WBE
(check all that apply)

Business Name: _____

Contact Person: _____ Phone: _____ Email: _____

You self-certify that your business is, documented within the last six months a Section 3 Business Concern based on one of the below eligibility criteria's. (Check the one that qualifies your business):

Category 1

51 percent or more owned and controlled by low- or very low-income persons (based on household income under HUD-income limits); **or**

Category 2

75 percent or more of the business labor hours to perform the business are performed by low-very low income persons; **or**

Category 3

51 percent owned and controlled by current residents of public housing or Section 8-assisted housing.

OR

My business does not meet the Section 3 eligibility criteria and wishes to forgo Section 3 preferences in the awarding of this contract, but understand that we are still responsible for meeting Section 3 compliance.

"I hereby certify that the information provided on this form is true and correct, and understand any falsification of any of the information could subject me to punishment under the law."

Signature _____ Date _____
Authorized Signer

Title: _____

If you would like more information or to register your business in the Section 3 program, please send an email to Procurement@dmha.org.

Section 3 is a provision of the Housing and Urban Development (HUD) Act of 1968 that helps foster local economic development, neighborhood economic improvement, and individual self-sufficiency. The Section 3 program requires that recipients of certain HUD financial assistance, to the greatest extent feasible, provide job training, employment, and contracting opportunities for low-or very- low income residents in connection with projects and activities in their neighborhoods.

Request for Taxpayer Identification Number and Certification

Give Form to the requester. Do not send to the IRS.

► Go to www.irs.gov/FormW9 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only **one** of the following seven boxes.

Individual/sole proprietor or single-member LLC

Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____

Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is **not** disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.

Other (see instructions) ► _____

C Corporation

S Corporation

Partnership

Trust/estate

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.) See instructions.

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Print or type. See Specific Instructions on page 3.

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number

				-			-				
--	--	--	--	---	--	--	---	--	--	--	--

or

Employer identification number

				-							
--	--	--	--	---	--	--	--	--	--	--	--

Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ►	Date ►

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions.

You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.